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**ARIZONA ATTORNEY GENERAL**

August 14, 1969

DEPARTMENT OF LAW LETTER OPINION NO. 69-20-L (R-90)

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REQUESTED BY: THE HONORABLE MOISE BERGER  
Maricopa County Attorney

QUESTIONS:

1. What is the maximum percentage of the total textbook budget a school district may expend for the purchase of teaching aids related to textbooks?
2. What is the limitation, if any, to the authority of the Board of Trustees in expending funds for supplemental texts?
3. What is the maximum percentage of the total textbook budget a school district may expend for supplemental textbooks?

ANSWERS:

1. One-fourth of amount budgeted for textbooks.
2. No express limitation.
3. See body of opinion.

The applicable statutory provision is found in A.R.S. § 15-442.A.2, set forth below:

"2. Enforce the courses of study and select all textbooks used in the schools from the multiple lists determined and authorized by the state board of education pursuant to paragraph 18 of § 15-102 and purchase the same from the publishers under contracts negotiated by the state board as provided in this title. The amount budgeted for this purpose shall not be included in the budget items to which the limitation provided by § 15-1203 shall apply. One fourth of the amount budgeted for textbooks may be expended for teaching aids relating to

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the textbooks selected. District school funds may be budgeted and expended by the board for supplementary books, as contained in the lists prepared by the state board of education pursuant to subsection B of § 15-1101, and for such additional textbooks as may be necessary because of an extraordinary increase in enrollment or an act of God, provided that supplementary books shall not be purchased in such quantities as to take the place of the textbooks prescribed by paragraph 18 of § 15-102."

The statute specifically states that "one fourth of the amount budgeted for textbooks may be expended for teaching aids relating to the textbooks selected". This quite clearly answers Question 1.

Answering Questions 2 and 3, there is no specific limitation or maximum percentage stated with respect to the amount of funds which may be budgeted or expended for supplementary books. Supplementary books are not classified within the one-fourth limitation placed on expenditures for teaching aids. The only limitation on the purchase of supplementary books is that they "shall not be purchased in such quantities as to take the place of textbooks prescribed by paragraph 18 of § 15-102".

Whether textbooks are being purchased in such quantities as to take the place of the prescribed textbooks must be decided from the facts of each individual case. However, guidelines could be recommended to the school districts in order to assist in determining the maximum quantity of supplementary books that can be purchased.

Your attention is also called to Attorney General Opinion No. 69-17-L, dated July 11, 1969, in which it was held that school districts could not expand upon the State Board of

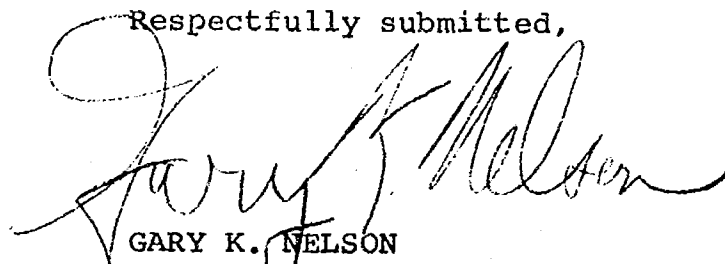
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Education's list of adopted textbooks and, through the use of supplementary books and materials, implement an additional course of study.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Gary K. Nelson". The signature is written in dark ink and is positioned above the printed name.

GARY K. NELSON

The Attorney General

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